

UNITED STATES TAX COURT
WASHINGTON, DC 20217

ALBERT G. HILL, III,)	CLC
)	
Petitioner,)	
)	
v.)	Docket No. 25539-10W.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent)	
)	

ORDER

On January 23, 2012, petitioner filed a Motion To Compel Responses to Petitioner's Requests for Production of Documents and Interrogatories. On February 22, 2012, respondent filed a Response to Petitioner's Motion to Compel Responses to Petitioner's Requests for Production of Documents and Interrogatories. On February 27, 2012, petitioner filed a Reply to Respondent's Response to Petitioner's Motion to Compel Responses to Petitioner's Requests for Production of Documents and Interrogatories, and supplemented it on April 30, 2012. On May 8, 2013, petitioner filed a Motion for the Issuance of a Protective Order.

This case was called from the calendar for the Motions Session of the Court at Washington, D.C., on May 2, 2012, for hearing on petitioner's Motion to Compel Responses to Petitioner's Requests for Production of Documents and Interrogatories as well as another motion which has since been disposed of. During the hearing the parties disagreed over whether petitioner was entitled to any documents from the underlying taxpayer's administrative file. The parties agree that the entirety of the whistleblower file which was provided to petitioner includes the documents petitioner provided to the IRS and a single substantive document prepared by the examiner of the underlying taxpayer which summarizes her perspective on petitioner's claim. The parties acknowledge that the underlying taxpayer was under examination at the time petitioner provided information to the IRS, and thus the crux of whether petitioner is entitled to an award is based on how

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and when respondent discovered information which led to additional collection of taxes from the taxpayer.

Following the hearing the Court issued an order (1) directing respondent to submit to the Court under seal for an in camera inspection the administrative file for the taxpayer who is the subject of this whistleblower claim and (2) directing petitioner to submit to the Court a list of specific documents or types of documents he seeks in his motion.

On June 4, 2012, petitioner filed a supplemental brief that indicated the documents petitioner seeks and respondent provided the requested documents to the Court under seal. Respondent also provided a set of redacted documents he is willing to provide to petitioner.

By Order dated June 13, 2013, the Court directed respondent to provide the documents listed below, as redacted pursuant to Rule 345(b), Tax Court Rules of Practice and Procedure. Respondent delivered to the Court those documents on July 12, 2013, which we will provide to petitioner.

Premises considered, it is

ORDERED that petitioner's Motion for the Issuance of a Protective Order is granted. It is further

ORDERED that petitioner's Motion To Compel Responses to Petitioner's Requests for Production of Documents and Interrogatories is granted to the extent set forth herein. The Court concludes that petitioners are entitled to the following redacted documents, identified by respondent's Bates numbers and which shall remain under seal (by separate order under seal issued this same date, the Court will serve copies of the documents on the parties):

AHILL(2006)000001-5
AHILL(2006)000012
AHILL(2006)000026-41
AHILL(2006)000069-80
AHILL(2006)000640
AHILL(2006)000650-651
AHILL(2007)000008-9

AHILL(2008)000001-2
AHILL(2008)000052-63
AHILL(2008)000076
AHILL(2008)000078-103
AHILL(2008)000109-134
AHILL(2008)000139-332
AHILL(2008)000335-367

AHILL(2007)000020-21

AHILL(2008)000373-374

AHILL(2007)000412

AHILL(2008)000384-385

It is further

ORDERED that a party receiving “Confidential Information” shall use such information solely for the *bona fide* purpose of conducting this litigation and not for any other purpose whatsoever. The failure to comply with this Order may expose a person to sanctions and punishment in the nature of contempt. This Order or any act done in compliance with this Order shall not otherwise restrict the public’s access to trial of this case or evidence received during trial. As used in this Order, the term “Confidential Information” means the above Bates numbered documents provided by the Court to the parties in response to the Court’s Order for an in camera inspection. The term “Confidential Information” does not include information that has been previously made publicly available by either party or information that is otherwise in the public domain. The term “trial counsel” means attorneys or legal assistants with respondent’s office of Chief Counsel and attorneys or legal assistants for petitioner’s counsel and other attorneys or legal assistants engaged by the parties in association with the above captioned case. The term “trial counsel” includes the respective administrative staffs of counsel for petitioner and respondent. It is further

ORDERED that trial counsel shall not directly or indirectly disclose any Confidential Information or the subject matter or contents thereof except as provided herein to any other person, firm, corporation, or court without further order of the Court. It is further

ORDERED that when providing any Confidential Information to other persons for the purpose of preparing for this litigation, petitioner’s trial counsel and/or respondent’s trial counsel must provide a copy of this order to the person receiving the Confidential Information and inform the person that he or she must comply with the terms of this order. Before disclosing the Confidential Information, petitioner’s trial counsel and/or respondent’s trial counsel shall obtain the person’s signature on a copy of this order, followed by a business or home address of that person at which service of process can generally be made during business hours. Petitioner’s trial counsel or respondent’s trial counsel shall retain the signed copy of this order until one year after the decision of this case becomes final. It is further

ORDERED that trial counsel and each person subject to the terms of this Order shall be under a continuing obligation to maintain the confidentiality of all Confidential Information and all copies thereof as set forth in this Order. It is further

ORDERED that all Confidential Information shall be retained in the custody of trial counsel and shall not be used or disclosed by trial counsel for any purpose other than in connection with this case, subject to the provisions of this Order. It is further

ORDERED that all Confidential Information and all copies thereof shall be returned to respondent no later than 30 days after a decision is entered in this case, or order of dismissal, as appropriate.

(Signed) Peter J. Panuthos
Special Trial Judge

Dated: Washington, D.C.
July 24, 2013